Steven L. Beshear Governor

Robert D. Vance, Secretary Environmental and Public Protection Cabinet

Timothy J. LeDonne Commissioner Department of Public Protection

Jerome A. Kanney President Cow Creek Gas, Inc. P. O. Box 3385 Pikeville, KY 41502



Commonwealth of Kentucky

Public Service Commission

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January 2, 2008

Mark David Goss Chairman

John W. Clay Vice Chairman

Caroline Pitt Clark Commissioner

RE: Case No. 2007-00560 Cow Creek Gas, Inc.

(Purchased Gas Adjustment)

This letter is to acknowledge receipt of initial filing in the above case. The filing was date-stamped received December 21, 2007 and has been assigned Case No. 2007-00560. In all future correspondence or filings in connection with this case, please reference the above case number.

If you need further assistance, please contact my staff at (502) 564-3940.

Sincerely,

Beth O'Donnell

Executive Director